

Independent Auditor's Report on Standalone Financial Results of Shri Ahimsa Naturals Limited for the half year ended and year ended 31st March, 2026 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To
**The Board of Directors,
Shri Ahimsa Naturals Limited**

Opinion

We have audited the accompanying Statement of half yearly and year to date Standalone Financial Results of **Shri Ahimsa Naturals Limited** ('the Company') for the half year and for the year ended 31st March, 2026 ('the statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. ("LODR Regulations")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone half year and annual financial results for the year ended March 31, 2026:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards ('AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit of the Company and other financial information for the half year ended and year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Result section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on standalone financial results.

Management and Board of Director's Responsibilities for the Standalone Financials Results

This Statement, which is the responsibility of the Company's Management and the Board of Director's, has been prepared on the basis of standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with Accounting Standards prescribed under section 133 Act read with relevant rules issued thereunder and other generally accepted accounting principles in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of Directors.
- Conclude on the appropriateness of the management's and Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with circular issued by the SEBI under Regulation 33(8) of Listing Regulations, to the extent applicable.

Other Matters

The standalone annual financial results include the results for the half year ending 31st March 2026 being the balance figure between the audited figures in respect of the full financial year and the unaudited year to date published figures upto the first half year of the current financial year i.e. 30th September 2025, which were subject to limited review by us, as required under the listing obligations.

Our opinion is not modified in respect of the above matter.

For Ummid Jain & Co.
Chartered Accountants
(ICAI FRN. 119250W)


CA Akhil Jain
Partner

Membership No. 137970

UDIN: 26137970KKGTCL4132



Place: Jaipur

Date: May 28, 2026

SHRI AHIMSA NATURALS LIMITED
CIN:U14101RJ1990PLC005641
E-94, RIICO Industrial Area, Bagru, Jaipur
AUDITED STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2026

in ₹ Lacs

Particulars	As at 31st March, 2026	As at 31st March, 2025
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	2343.09	2333.01
(b) Reserves and Surplus	16329.43	13129.01
(c) Money received against Share Warrants	757.27	
(2) Non-Current Liabilities		
(a) Deferred Tax Liabilities (Net)	320.06	268.85
(b) Long-Term Provisions	68.27	74.46
(3) Current Liabilities		
(a) Short-Term Borrowings	866.93	29.50
(b) Trade Payables		
(i) Total outstanding dues of micro and small enterprises	16.96	10.44
(ii) Total outstanding dues of creditors other than micro and small enterprises	23.01	21.01
(c) Other Current Liabilities	63.31	3143.85
(d) Short-Term Provisions	4.55	293.18
TOTAL EQUITY AND LIABILITIES	20812.88	19303.31
II ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	3805.84	3859.72
(ii) Intangible Assets	0.11	0.36
(iii) Capital Work-in-Progress		200.36
(b) Non-Current Investments	3480.00	980.00
(c) Long-Term Loans and Advances	1814.82	190.39
(d) Other Non-Current Assets	86.69	39.29
(2) Current Assets		
(a) Inventories	3303.00	2725.79
(b) Trade Receivables	2910.45	2524.52
(c) Cash and Cash Equivalents	1404.30	8028.59
(d) Bank Balances other than (c) above	2932.01	103.78
(e) Short-Term Loans and Advances	961.34	634.45
(f) Other Current Assets	114.32	16.04
TOTAL ASSETS	20812.88	19303.31

For and on behalf of Shri Ahimsa Naturals Limited

(Signature)

(Nemi Chand Jain)

Chairman and Managing Director (DIN 00434383)

Place : Bagru, Jaipur
Date : 28th May, 2026



SHRI AHIMSA NATURALS LIMITED

CIN:U14101RJ1990PLC005641

E-94, RIICO Industrial Area, Bagru, Jaipur

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED
31ST MARCH, 2026**

in ₹ Lacs

Particulars	Half Year Ended		Year Ended		
	31st March, 2026	30th September, 2025	31st March, 2025	31st March, 2026	31st March, 2025
INCOME:					
Revenue from Operations	6280.33	6051.72	5508.94	12332.05	9580.61
Other Income	382.11	319.83	126.73	701.94	192.18
Total Income	6662.44	6371.55	5635.67	13033.99	9772.79
EXPENSES:					
Cost of Materials Consumed	3462.07	3041.02	2866.85	6503.09	4802.41
Purchases of Stock-in-Trade		164.22	364.22	164.22	516.21
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(146.51)	(276.37)	(439.83)	(422.98)	(465.30)
Employee Benefits Expense	330.31	316.79	309.52	647.10	592.90
Finance Costs	22.05	33.09	50.55	55.14	88.25
Depreciation and Amortisation Expense	93.56	93.79	90.60	187.35	174.48
Other Expenses	651.31	1004.77	736.56	1858.08	1293.15
Total Expenses	4612.69	4377.31	3978.47	8990.00	6802.10
Profit Before Tax	2049.75	1994.24	1657.20	4043.99	2970.69
Tax Expense:					
(i) Current Tax	501.25	483.93	407.84	985.18	710.03
(ii) Deferred Tax	24.32	26.88	23.87	51.20	64.07
Total Tax Expenses	525.57	510.81	431.71	1036.38	774.10
Profit for the Period	1524.18	1483.43	1225.49	3007.61	2196.59
Adjusted Earnings per equity share of face value of Rs. 10 each Basic and Diluted (in Rs.)	6.52	6.36	6.58	12.88	11.64

For and on behalf of Shri Ahimsa Naturals Limited

(Nemi Chand Jain)
Chairman and Managing Director (DIN 00434383)

Place : Bagru, Jaipur
Date : 26th May, 2026



SHRI AHIMSA NATURALS LIMITED
CIN:U14101RJ1990PLC005641
E-94, RIICO Industrial Area, Bagru, Jaipur
AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

In ₹ Lacs

Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
A Cash Flow From Operating Activities	4043.99	2970.69
Net Profit before Tax		174.48
Adjustments for :	187.35	88.25
Depreciation and Amortization Expense	55.14	(31.08)
Interest and Financial Expenses	(318.72)	21.24
Interest Received	(7.85)	8.15
Net (Gain) / Loss on sale of Fixed Assets	(0.92)	
Provision for Gratuity	(25.38)	
Gratuity Paid	3933.61	3231.73
Operating Profit before Working Capital Changes		
Adjustments for Increase / (Decrease) for Working Capital	(385.93)	(1392.93)
Decrease / (Increase) in Trade Receivables	(418.56)	190.15
Decrease / (Increase) in Other Receivables	(577.21)	131.61
Decrease / (Increase) in Inventories	(188.16)	85.62
Increase / (Decrease) in Trade Payables and Other Current Liabilities	2385.75	2248.18
Cash generated from Operating Activities	1162.15	590.20
Direct Taxes Paid	1221.60	1655.98
Net Cash Flow from Operating Activities (A)		
B Cash Flows from Investing Activities	(164.99)	(582.48)
Purchases of Property, Plant and Equipment	(2500.00)	
Increase in Investments	(1651.44)	(158.44)
Loan Given to Subsidiary Company	240.00	120.00
Sale of Property, Plant and Equipment	(27.00)	(157.41)
Decrease / (Increase) in Capital Advances	318.72	31.08
Interest Received		98.78
(Increase) / Decrease in fixed deposits having maturity of more than three months	(2820.24)	(648.47)
Net Cash Flow Used in Investing Activities (B)	(6612.95)	
C Cash Flows From Financing Activities	202.90	4872.88
Proceeds from issuance of Share Capital	757.27	
Proceeds from Share Warrants	(2030.73)	2030.73
Proceeds received from / paid to on behalf of selling shareholders	(954.87)	954.87
Increase / (Decrease) in Creditors Related to IPO Expenses	857.43	
Proceeds from Short Term Borrowings		(1353.28)
Repayment of Short Term Borrowings	(55.14)	(89.25)
Interest Paid	(1232.94)	6426.75
Net Cash Flow From / (used in) Financing Activities (C)	(6624.29)	7434.26
Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C)	8028.59	594.33
Cash and Cash Equivalents at the beginning of the year	1404.30	8028.59
Cash and Cash Equivalents at the end of the year		

The above Cash Flow Statement has been prepared under the 'indirect method' as set out in AS 3 'Cash Flow Statement'

For and on behalf of Shri Ahimsa Naturals Limited

(Nemi Chand Jain)
Chairman and Managing Director
(DIN 00434383)

Place : Bagru, Jaipur
Date : 28th May, 2026



SHRI AHIMSA NATURALS LIMITED

CIN:U14101RJ1990PLC005641

E-94, RIICO Industrial Area, Bagru, Jaipur

NOTES TO AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH, 2026

Notes:

- 1 The Audited Standalone Financial Results have been prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 and other accounting principles generally accepted in India.
- 2 The Audited Standalone Financial Results of Shri Ahimsa Naturals Limited (the Company) for the half year and year ended 31st March, 2026 were reviewed and commended by the audit committee and approved by the Board of Directors, at their respective meeting held on 28th May, 2026. Shri Nemi Chand Jain, Chairman cum Managing Director of the Company is authorised by the board of the directors to sign the Financial Results.
- 3 The Standalone Financial Results for the half year and year ended 31st March, 2026 are reviewed by the statutory auditors of the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015
- 4 The Company is engaged in the business of manufacturing of Caffeine Anhydrous Natural and Green Coffee Bean Extract from Crude Caffeine and is being considered as a single segment. As there is no other reportable segment of the Company therefore, Segment Reporting as per AS 17 is not required.
- 5 During half year ended 31st March, 2026 the company had made Preferential Allotment of 100800 equity shares of face value of Rs. 10/- each fully paid up for cash at a price of Rs. 227/- per equity share (including share premium of Rs. 217/- per equity share) aggregating to Rs. 228.82 Lakhs.
- 6 During half year ended 31st March, 2026 the Company has also issued 1334400 Warrants fully convertible into one Equity Shares of face value of Rs. 10 each at an issue price of Rs. 227/- per Warrant (including premium of Rs. 217/- per Warrant) through Private Placement. The amount of Warrant is payable within eighteen months from the date of allotment of Warrant and out of which a sum of Rs. 56.75 for each Warrant have been received upto 31st March, 2026.
- 7 The Company had raised money by way of Initial Public Offer (IPO) in the end of previous financial year out of which the the Company has utilised following proceeds till the end of this financial year as per object clause of the prospectus: .

S.N.	Objects of the Issue	Allocated Amount (Rs. In lakhs)	Amount utilised till 31st March, 2026
(a)	Investment in Wholly-Owned Subsidiary, Shri Ahimsa Healthcare Private Limited (SAHPL) for setting up a manufacturing unit at Sawarda, Jaipur, Rajasthan. ("Proposed Project")	3500.00	2500.00
(b)	Issue Related Expenses	733.13	733.13
(c)	General Corporate Purposes	769.15	769.15
	Total	5002.28	4002.28



For Shri Ahimsa Naturals Ltd.

Nemi Chand Jain

Chairman and Managing Director

- 8 The figures for second half year of financial year ended 31st march, 2026 have been arrived by deducting the standalone financial results for half year ended 30th September, 2025 from the audited standalone financial results for the full year ended 31st March, 2026.
- 9 As per MCA Nollificaiton dated 16th February, 2016 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
- 10 Earning Per Share (EPS) is calculated on the weighted average of the share capital received by the Company. Half-Yearly EPS, is not annualised.
- 11 Previous year/period's figures have been regrouped/ reclassified wherever considered necessary to correspond with the current period's classification for comparison.

For and on behalf of Shri Ahimsa Naturals Limited

Nemi Chand Jain

(Nemi Chand Jain)
Chairman and Managing Director (DIN 00434383)

Place : Bagru, Jaipur
Date : 28th May, 2026

